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HIGH COURT OF JUDICATURE AT BILASPUR : CHHATTISGARH

SINGLE BENCH : HON'BLE SHRI S.R. NAYAK, C.J.

WRIT PETITION NO. 3228 OF 2006.

PETITIONER	:	M/s Uniworth Ltd. 923-945, Urla Industrial Area, Sarora, Raipur. Through its Manager (Commercial) Shri.S.N.SHENWAI
	Versus	
RESPONDENTS	1.	Commissioner of Customs & Central Excise, Central Excise Building, Dhamtari Road, Tikarapara, Raipur (C.G.)
	2.	The Customs, Excise & Service Tax Appellate Tribunal, West Block No. 2, R.K. Puram. New Delhi – 110 066. Through the Registrar.

Present : Shri Brajesh Chandra Mishra and Shri C.R. Sahu, learned counsel for the petitioner.
Shri Bhishma Kinger, learned counsel for the respondents.

(ORAL ORDER)
(Passed on 5th July, 2006)

Having heard learned counsel for the parties, I am convinced that, in the facts and circumstance of the case, the discretion exercised by the Customs Excise and the Service Tax Appellate Tribunal, New Delhi, Principal Bench, is just and reasonable. The Tribunal had to balance the competing claims and interest of the petitioner-Company and that of the revenue and make a just and reasonable order. That is exactly what has been done by the Tribunal. No ground is made out for interference. The writ petition is, therefore, dismissed. However, two weeks time is extended from today for depositing 50% of Central Excise Duty as directed by the Tribunal. No costs.

Sd/-
Chief Justice

Subby